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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING
WITH RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM
NUMBER 16633 WITH RESPECT TO MICHIGAN SINGLE BUSINESS TAXES
FOR THE PERIOD OF JANUARY 1, 2005 THROUGH OCTOBER 7, 2005
(STATE OF MICHIGAN DEPARTMENT OF TREASURY – SBT TAXES)

PLEASE TAKE NOTICE that on September 21, 2007, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") objected to proof of claim number 16633 ("Claim 16633") filed by State of Michigan Department of Treasury (the "Claimant") pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Duplicate Or Amended Claims, (b) Untimely Equity Claim, (c) Insufficiently Documented Claims, (d) Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims, And (f) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535).

PLEASE TAKE FURTHER NOTICE that on November 2, 2007, the Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim Nos. 6354, 6383, 9272, And 16633 (State Of Michigan Department Of Treasury) (Docket No. 10812) scheduling the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of proof of claim number 6354 ("Claim 6354"), proof of claim number 6383 ("Claim 6383"), proof of claim number 9272 ("Claim 9272"), and Claim 16633 filed by Claimant for January 8, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

PLEASE TAKE FURTHER NOTICE that on November 9, 2007, the Debtors filed the Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 6354, 6383, 9272, And 16633 (State Of Michigan, Department Of Treasury) (Docket No. 10884) (the "Statement Of Disputed Issues").

PLEASE TAKE FURTHER NOTICE that on November 21, 2007, the Debtors filed the Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors'

Objection To Proof Of Claim Nos. 6354, 6383, 9272, And 16633 (State Of Michigan Department Of Treasury) (Docket No. 11047) scheduling the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of Claim 6354, Claim 6383, Claim 9272, and Claim 16633 with respect to the claims asserted on account of Michigan Single Business Tax ("SBT") taxes for January 10, 2008, at 10:00 a.m. (prevailing Eastern time) in the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that on December 5, 2007, the Claimant filed its State Of Michigan, Department Of The Treasury's Supplemental Response To Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 6354, 6383, 9272 And 16633 (State Of Michigan, Department Of Treasury) (Docket No. 11296) (the "Claimant's Supplemental Response").

PLEASE TAKE FURTHER NOTICE that on December 19, 2007, the Debtors filed the Debtors' Supplemental Reply With Respect To Proofs Of Claim Numbers 6354, 6383, 9272, And 16633 (State Of Michigan, Department Of Treasury) (Docket No. 11551) (the "Debtors' Supplemental Reply").

PLEASE TAKE FURTHER NOTICE that on January 4, 2008, the Debtors filed the Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objections To Proofs Of Claim Nos. 6354, 6383, 9272, And 16633 (State Of Michigan Department Of Treasury) (Docket No. 11739) scheduling the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of Claim 6354, Claim 6383, Claim 9272, and Claim 16633 with respect to the claims asserted on account of SBT taxes for February 20, 2008, at 10:00 a.m. (prevailing Eastern time) in the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that on February 12, 2008, the Debtors filed the Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objections To Proofs Of Claim Nos. 6354, 6383, 9272, And 16633 (State Of Michigan Department Of Treasury) (Docket No. 12622) scheduling the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of Claim 6354, Claim 6383, Claim 9272, and Claim 16633 with respect to the claims asserted on account of SBT taxes for February 21, 2008, at 2:00 p.m. (prevailing Eastern time) in the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that on February 19, 2008, the Debtors filed the Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objections To Proofs Of Claim Nos. 6354, 6383, 9272, 16633, And 16724 (State Of Michigan Department Of Treasury – SBT Taxes) (Docket No. 12750) scheduling the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of Claim 6354, Claim 6383, Claim 9272, Claim 16633, and proof of claim number 16724 with respect to the claims asserted on account of SBT taxes for February 29, 2008, at 10:00 a.m. (prevailing Eastern time) in the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that on February 22, 2008, the Debtors filed the Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim Number 16633 With Respect To Michigan Single Business Taxes For The Period Of January 1, 2005 Through October 7, 2005 (State Of Michigan Department Of Treasury - SBT Taxes) (Docket No. 12835) scheduling the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of Claim 16633 with respect to SBT taxes for the period of January 1, 2005 through October 7, 2005 for April 18, 2008 at 10:00 a.m. (prevailing Eastern time) in the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that on March 14, 2008, the Bankruptcy Court entered the Joint Stipulation And Agreed Order (I) Disallowing And Expunging Proofs Of Claim Numbers 6354, 6383, And 9272, (II) Compromising And Allowing Claim 16724 And (III) Capping Claims 9273 And 16633 (State Of Michigan, Department Of Treasury - SBT Taxes) (Docket No. 13118).

PLEASE TAKE FURTHER NOTICE that on April 11, 2008, the Debtors filed the Sixth Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim Number 16633 With Respect To Michigan Single Business Taxes For The Period Of January 1, 2005 Through October 7, 2005 (State Of Michigan Department Of Treasury – SBT Taxes) (Docket No. 13399) scheduling the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of Claim 16633 with respect to SBT taxes for the period of January 1, 2005 through October 7, 2005 for June 5, 2008 at 10:00 a.m. (prevailing Eastern time) in the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that the Statement Of Disputed Issues, the Claimant's Supplemental Response, and the Debtors' Supplemental Reply having been filed pursuant to paragraphs 9 (d), (e), and (f), respectively, of the Claims Objection Procedures Order briefing of the legal issues set forth therein to the extent they apply to Claim No. 16633 has been completed.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Order") and the Third Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R.

Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims, entered on February 11, 2008 (Docket No. 12609), the Claims Objection Hearing for purposes of holding an evidentiary hearing on the merits of Claim 16633 with respect to SBT taxes for the period of January 1, 2005 through October 7, 2005 is hereby adjourned to July 18, 2008 at 10:00 a.m. (prevailing Eastern time) in the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of Claim 16633. A copy of the Order is attached hereto for your convenience.

Dated: New York, New York
May 14, 2008

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